

LEAs: Types of Vermont Public School Districts

In Vermont there are several different types of school districts. The town school district is the most common type of district and forms the building block for most other forms of districts. Vermont districts can be categorized into six groups:

1. Town and City School Districts

Each Vermont town or city constitutes a school district.

The only exceptions are:

- a) Towns that contain incorporated districts.
- b) Towns that are members of unified districts.

There are 235 Vermont Town and City School Districts and 1 Gore reporting, not including towns in unified districts.

2. Incorporated School Districts

Each of Vermont's 11 incorporated school districts operates under a charter granted by the Legislature. (The last one was granted in the early 1900s) These districts often include part of a town, with the remaining section forming the town school district.

3. Joint Contract Districts

A joint contract district consists of two or more towns that have contracted to operate a school. Each of the towns maintains its own school board. There are three joint contract districts in Vermont, consisting of four towns contracted to operate two schools.

4. Union School Districts

A union school district is established when two or more school districts agree to join together to own, construct, or operate schools. There is one union school that is an "interstate school district" which includes one Vermont town and one New Hampshire town, and a second interstate district which began operation in the 2000-2001 school year. There are 37 union schools in Vermont. Beginning in FY06, Bellows Free Academy of St. Albans became a public high school, and their data are reported in SASRS for the first time.

5. Unified School Districts

A unified school district is a different version of a union school district serving grades K-12 or 1-12. When two or more towns form a unified school district, the town school districts (and school boards) are abolished and representatives from the former districts are elected to form one school board. Nine towns comprise Vermont's four unified school districts.

6. Technical Centers

Technical Centers are associated with town or union districts, but submit separate reports. Fifteen public technical centers reported. Beginning in FY06, the Northwest Technical Center became a public technical center, and their data are reported in SASRS for the first time.

Number of Public School Districts-FY06

Town & City School Districts and 1 Gore.....	235
Incorporated School Districts.....	11
Total Town, City and Incorporated School Districts	246
PLUS: Union School Districts.....	37
Unified School Districts.....	4
Joint Contract Districts.....	5
Technical Centers.....	15
Total Vermont Public School Districts.....	307
Vermont Supervisory Union/Districts.....	60
Less # of Supervisory Districts.....	-13
Less SAU 70.....	-1
Total Local Education Agencies Expected to Report.....	353

Glossary of Terms

Current Expenditures (PK-12)-includes Current Instructional Expenditure costs as well as elementary and secondary non-instructional expenditures for food service and other enterprise operations.

Current Expenditure per Pupil-current charges incurred for a particular period of time (generally a school year) divided by a measure of the number of students such as the Site FTE Student Count.

Current Instructional Expenditures (PK-12)-the amount of money spent on elementary/secondary current instructional-related costs, including expenditures for instruction, pupil, instructional staff, central, and other support services, general and school administration, business services, operation and maintenance, and student transportation. Does not include tuition payments to other Vermont public school systems or to independent and out-of-state schools, community services, adult education, capital construction, land and existing structures, equipment expenditures, interest or principal payments.

Federal Revenues-revenues derived from federal sources such as unrestricted and restricted revenue from the federal government, revenue in lieu of taxes, forest revenue, and impact aid for construction and operations. Federal Revenues are classified under revenue codes in the 4000 range in the Annual Statistical Report of Schools.

Intermediate Revenues-revenues from subgrants. A subgrant occurs whenever a district receives a grant of state or federal money that is being passed through the supervisory union. Intermediate Revenues are classified under revenue codes in the 2000 range in the Annual Statistical Report of Schools.

Local Revenues-revenues derived primarily from local property taxes. Other sources include assessments, tuition receipts, transportation fees received, school lunch sales, etc. Several of these local sources represent payments from another Vermont school district and result in duplicate revenues. Local revenues are classified under revenue codes in the 1000 range in the Annual Statistical Report of Schools.

Operations and Maintenance-expenses associated with salaries, benefits, supplies, contractual fees used for supervising plant operations and maintenance, costs for building operations (heating, lighting, ventilation, and repair), grounds and vehicle repair, and maintenance and security measures.

Other Support Services-salaries, benefits, supplies and contractual fees for business and other support services.

Other Sources of Revenue-funds received from loans and sales of bonds, interfund transfers, sale or compensation for loss of fixed assets, adjustments and refunds for prior year expenditures, capital leases and lease purchases. Generally, these funds are not considered as being "current" revenues. Other Revenues are classified under revenue codes in the 5000 range in the Annual Statistical Report of Schools.

Pupil Support Services-salaries, benefits, supplies and contractual fees for staff providing attendance and social work, guidance and health related services to students.

School Administration Support Services-salaries, benefits, supplies, and contractual fees for the operation of the principals' and full-time department chairpersons' offices as well as expenses incurred for graduation costs.

Site FTE Student Count-full time equivalent (of each pupil) per LEA. A full-time equivalent student is calculated by summing the number of days of attendance and absence for each pupil and dividing by the total number of session days during the reporting period (normally a school year) for a student. A proration is made for students attending less than full-time.

State Revenues-revenues from state sources such as the General State Support Grant, unrestricted grants in aid, transportation aid, and restricted aid such as revenue for special education. State Revenues are classified under revenue codes in the 3000 range in the Annual Statistical Report of Schools.

Expenditure Categories in the Annual Statistical Report of Schools, 2005-06

Each expenditure is identified by a program code when reported in the Annual Statistical Report. Expenditures are further broken out by function codes, and major and minor object codes.

Programs:	Function Codes:	Major Object Codes:	Minor Object Codes
010 General Administration	1000 Direct Instruction	100 Personnel Svcs.-Salaries	331 Purch. Professional Svcs.-SU Asses.
021 Capital Const-General	2000 Support Services	200 Personnel Svcs.-Emp. Bene.	332 Purch. Prof. Svcs.-from SU
022 Capital Const-Bonds & Aid	3000 Non-Instructional Services	300 Purchased Prof. & Tech. Svcs.	3XX Purch. Prof. Svcs.-not SU or LEA
031 Long Term Debt-General	4000 Facility Acquisition & Const.	400 Purchased Prop. Svcs.	450 Purch. Prof. Svcs.-Construct.
050 Pre-kindergarten and EEE	5000 Other Expenditures	500 Other Purchased Svcs.	4XX Purch. Property Svcs.-Non-const.
032 Long term Debt-Bonds & Aid		600 Supplies & Materials	511 Other Pur. Svc.-Trans VT LEAs
100 Regular Programs		700 Property	512 Other Pur. Svc. Trans. Non-VT
211 Special Ed.-Eligible		800 Other Objects	519 Other Pur. Svc. Trans other
212 Special Ed.-Ineligible		900 Other uses of funds	561 Other Pur. Svc.-Tuit. Other LEA
290 Other Special Programs			562 Other Pur. Svc.-Union Current
300 Vocational Programs			563 Other Pur. Svcs.-Union Debt
400 Other PK-12 Instructional			564 Other Pur. Svc.-Tuit. Non-VT
600 Adult and continuing Ed.			566 Other Pur. Svc.-Tuit. Not Excess
800 Community Service			569 Tuit.-Voc. Centers
910 Food Services			592 Other Pur. Svc.-Misc VT LEAs
920 Summer School			593 Other Pur. Svc.-Misc.-non VT
930 Area Voc. Center			594 Sp. Ed. Excess to VT LEAs
940 Special Ed. collaborative			595 Sp. Ed. Excess to Indep or non-VT
990 Other Enterprise			5XX Other Purch. Svcs. Insurance
			620 Energy (except electricity)
			622 Electricity
			640 Supplies & Materials-Books
			6XX Supplies & Materials-not Books
			710 Property-Land & Improvements
			720 Property – Buildings
			730 Property – Equipment
			820 Other Objects-Judg. Against LEA
			830 Other Objects-Interest
			8XX Other Objects – not in 820 or 830
			910 Other Uses Fnds.-Red. Principal
			950 Payment to Ed. Fund
			9XX Other Uses Fnds.-not Principal

Thus, in the Annual Statistical Report submitted by each LEA, an expenditure would be coded in a format similar to that found below:

Function 1000-Direct Instructional Services; Level-Elementary

PROGRAM CODES	010	021	031	050	100	211	212	250	to	990
Major Object Code									-	
700-Property	xxxx	xxxx	xxxx							xxxx
Minor Object Code(s)									-	
710-Land & Improvements	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx		xxxx
720-Property-Buildings	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx		xxxx
730-Equipment	xxxx	xxxx	xxxx							xxxx

A comprehensive listing and explanation of Revenue and Expenditure Programs, Functions, Major and Minor Object Codes may be found in the Vermont Department of Education's **"Handbook for Financial Accounting of Vermont School Systems: Financial Code Classification System."**